



***Program Compliance Office
Cal Grant Program Review Report***

2000-01 Award Year

**Irvine Valley College
Program Review ID#90202539500**

**5500 Irvine Center Drive
Irvine, CA 92618**

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|------------------------------|--|
| Program Review Dates: | 8/1/2002 - 8/31/2002 |
| Auditor: | Jeannette Pagtalunan (916) 526-6469 |
| Report Approved by: | Charles Wood, Manager Program Compliance Office (916) 526-8912 |

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AUDITOR'S REPORT

SUMMARY We reviewed Irvine Valley College's administration of California Student Aid Commission (Commission) programs for the 2000-01 award year.

The institution's records disclosed no deficiencies.

BACKGROUND Through institution compliance reviews, the administration of Commission programs is evaluated to ensure program integrity with applicable laws, policies, contracts and institutional agreements as they pertain to the following grant programs administered by the Commission:

Cal Grants

B and C

The following information, obtained from the institution and Commission database, is provided as background on the institution:

A. Institution

- Type of Organization: Institution of Higher Education, Public
- President: Glenn Roquemore
- Accrediting Body: Western Association of Schools & Colleges
- Size of Student Body: 11,000

B. Institutional Persons Contacted

- Darryl Cox: Director, Financial Aid

C. Financial Aid

- Date of Prior Commission Program Review: None
- Branches: None
- Financial Aid Programs: Federal: Family Education Loan Program, Work Study, Pell, and SEOG
State: Cal Grants B and C
- Financial Aid Consultant: None

OBJECTIVES, SCOPE AND METHODOLOGY The purpose of our review is to provide the Commission with assurance that the institution adequately administered the Commission programs and their compliance with applicable laws, policies, contracts and institutional agreements as they pertain to the grant programs administered by the Commission.

AUDITOR'S REPORT (continued)

**OBJECTIVES,
SCOPE AND
METHODOLOGY**
(continued)

The review will focus on, but not be limited to, the following areas:

- A. General Eligibility
- B. Applicant Eligibility
- C. Fund Disbursement and Refunds
- D. Roster and Reports
- E. File Maintenance and Records Retention
- F. Fiscal Responsibility for Program Funds

The specific objectives of the review were to determine that:

- Administration systems have adequate controls to ensure that grant funds received by the institution are secure.
- Administration systems have adequate controls to ensure that grant payments are accurate, legal and proper.
- Accounting requirements are being followed.

The procedures performed in the conduct of this review include:

- Evaluate the current administrative procedures through interviews and reviews of student records, forms and procedures.
- Evaluate the current payment procedures through interviews and reviews of student records, forms and procedures.
- Review the records and grant payment transactions from a sample of 15 students who received a total of 12 Cal Grant A awards and 3 Cal Grant B awards within the review period. The program review sample was randomly selected from the total population of 65 recipients.

This review was conducted in accordance with **Government Auditing Standards** issued by the Comptroller General of the United States. However, the procedures did not constitute a review of the institution's financial statements.

The review scope was limited to planning and performing procedures to obtain reasonable assurance that Commission grant funds were administered according to the applicable laws, policies, contracts and institutional agreements. Accordingly, transactions were examined on a test basis to determine whether grant funds were expended in an eligible manner. The auditor considered the institution's management controls only to the extent necessary to plan the review.

This report is written using the exception-reporting format, which excludes the positive aspects of the institution's administration of the California grant programs.

AUDITOR'S REPORT (continued)

**OBJECTIVES,
SCOPE AND
METHODOLOGY
(continued)**

The names and social security numbers of the sample of students reviewed have been excluded from the body of this report and have been replaced by identifying numbers. Attachment A is a listing of the students by name, social security number and grant type.

CONCLUSION

In conclusion, the institution administrated the Commission grant programs in accordance with the applicable laws, policies, contracts and institutional agreements as they pertain to the Commissions grant programs.

**VIEWS OF
RESPONSIBLE
OFFICIALS**

The report was discussed with agency representatives in an exit conference on April 28, 2003.

April 28, 2003

Charles Wood, Manager
Program Compliance Office

ATTACHMENT A - STUDENT SAMPLE
